4. This Order may be cited as the Consular Conventions (Income Tax) (Italian Republic) Order, 1957. It shall come into operation on the date on which the Convention enters into force. This date shall be notified in the London Gazette.

W. G. Agnew.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

The purpose of this Order is to grant, subject to limitations, certain exemptions from income tax to consular officers and employees of the Italian Republic in the United Kingdom, so as to give effect to provisions contained in the consular convention signed on the 1st day of June, 1954.

RELIEFS FOR CAPITAL EXPENDITURE

1957 No. 938

The Investment Allowances (Fuel Economy Plant) Order, 1957

Made - - - -	*30th May,* 1957
Laid before the House of Commons	*4th June,* 1957
Coming into Operation	*5th June,* 1957

The Lords Commissioners of Her Majesty's Treasury by virtue of the powers conferred on them by subsection (4) of Section 15 of the Finance Act, 1956(a), and of all other powers enabling them in that behalf hereby make the following Order :—

1.—(1) As respects expenditure incurred after the coming into operation of this Order, the descriptions of plant to which paragraph (*b*) of subsection (3) of section fifteen of the Finance Act, 1956, is to apply shall be those specified in the first column of the Schedule to this Order; but where a condition is specified in the second column of that Schedule in relation to any description of plant, the said paragraph (*b*) shall only apply to plant of that description in a case in which the condition is satisfied.

(2) As respects expenditure so incurred, the Investment Allowances (Fuel Economy Plant) Order, 1956(b), is hereby revoked.

2.—(1) This Order may be cited as the Investment Allowances (Fuel Economy Plant) Order, 1957.

(2) This Order shall come into operation on the fifth day of June, 1957.

Dated this thirtieth day of May, 1957.

Harwood Harrison,
Anthony Barber,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 4 & 5 Eliz. 2. c. 54. (b) S.I. 1956/1295 (1956 I, p. 1090).

SCHEDULE

Description of Plant	*Conditions (if any)*
1. The following mechanical firing equipment for solid fuel:—	
(*a*) Sprinkler, spreader, coking, underfeed, chain-grate, travelling grate and ram type mechanical stokers.	——
(*b*) Preburners incorporating automatic firing equipment.	——
(*c*) Pulverised fuel burners.	——
(*d*) The following ancillary equipment:— fuel elevators; fuel conveyors; fuel bunkers; fuel hoppers; pulverising mills; ash skips; ash hoists; ash conveyors.	On condition that the equipment is installed as a necessary part of plant of a description comprised in sub-pargaraph (*a*), (*b*) or (*c*) of this paragraph.
2. The following oil firing equipment:—	
(*a*) Fully automatic, semi-automatic and hand controlled oil burners of the following types:— pressure jet burners; high pressure, low pressure and medium pressure air burners; steam atomising burners; rotary cup and vaporising burners; oil drip feeders.	——
(*b*) The following ancillary equipment:— oil storage tanks; oil service tanks; oil tank gauges; oil service piping; oil heaters; tracer lines; oil cut-off valves; oil filters; oil pumps.	On condition that the equipment is installed as a necessary part of plant of a description comprised in sub-paragraph (*a*) of this paragraph.
3. The following back pressure and pass-out engines and turbines, and equipment ancillary thereto:—	
(*a*) Engines or turbines which discharge the whole or a substantial part of their exhaust vapours to process steam or heating systems.	——
(*b*) The following ancillary equipment:— electrical alternators; electrical generators; electrical switch-gear; electrical transformers; steam condensers; extraction pumps; steam driers; oil separators; steam make-up valves; steam de-superheaters.	On condition that the equipment is installed as a necessary part of plant of a description comprised in sub-paragraph (*a*) of this paragraph.

Description of Plant	*Conditions (if any)*
4. The following waste heat recovery equipment:—	
(*a*) Flue gas feed water economisers.	——
(*b*) Waste heat boilers for producing steam or hot water.	——
(*c*) Air pre-heaters; superheaters; heat exchangers; heat recuperators; flash steam vessels; piping, ducts and fans.	On condition that the equipment is installed for the purpose of recovering for use heat from hot waste gases, vapours or liquids.
5. Feedwater treatment plant ...	On condition that the plant is installed as part of a steam boiler installation.
6. Steam accumulators	——
7. Filter presses	On condition that the press is installed for the purpose of reducing the amount of artificial heat required to dry or calcine any material.
8. The following control equipment:—	
(*a*) Automatic combustion regulators; automatic dampers; thermostats; pressure switches; time switches; boiler water level controls; gas pressure governors.	On condition that the equipment is installed for the purpose of controlling the production, distribution or utilisation of heat.
(*b*) Indicating and recording instruments, the following:— CO_2 indicators; CO_2 recorders; draught gauges; flue gas temperature pyrometers; steam meters; boiler feed water meters; smoke density alarms; smoke density indicators; smoke density recorders; fuel meters.	On condition that the instruments are affixed to boiler or other installations.
(*c*) Forced draught fans; induced draught fans; smoke eliminating doors and fittings of the type developed by the Fuel Research Station.	On condition that the equipment is installed for the purpose of assisting the control of combustion in a boiler or furnace.
9. Heat pumps	On condition that the plant is installed solely for heating purposes.
10. Capacitors	On condition that the plant is installed for the purpose of improving the electrical power factor.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

Section 15 (3) (*b*), Finance Act, 1956, provides that investment allowances are to be continued for expenditure incurred after 17th February, 1956, on prescribed fuel-saving plant if it is installed by way of modification or replacement of plant in use in the United Kingdom. The Investment Allowances (Fuel Economy Plant) Order, 1956, prescribed a list of fuel-saving plant and the conditions, if any, upon which such plant was prescribed. The present Order prescribes, as from the date when it comes into operation, the following additional items of fuel-saving plant, subject to the conditions shown opposite each in the Schedule to the Order:—

Paragraph 2 (*a*): oil drip feeders.
Paragraph 4 (*c*): flash steam vessels; piping, ducts, and fans.
Paragraph 8 (*b*): fuel meters.
Paragraph 9: heat pumps.
Paragraph 10: capacitors.

The Schedule to the present Order is a comprehensive list of the plant prescribed under both Orders.

INDIA

1957 No. 2223

The Government of India (Family Pension Funds) (Amendment) Order, 1957

Made - - - - 20th December, 1957

At the Court at Buckingham Palace, the 20th day of December, 1957

Present,

The Queen's Most Excellent Majesty in Council

Whereas it is expedient to amend the provisions of the Government of India (Family Pension Funds) Order, 1936(**a**), made under Section 273 of the Government of India Act, 1935(**b**):

And Whereas a draft of this Order has been laid before Parliament and an address has been presented to Her Majesty by each House of Parliament praying that an Order may be made in the terms of this Order:

Now therefore, Her Majesty, in the exercise of the power conferred on Her by Section 309 of the said Act, and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Government of India (Family Pension Funds) (Amendment) Order, 1957.

(a) S.R. & O. 1936/1310 (Rev. X, p. 624: 1936 I, p. 1385).
(b) 26 Geo. 5 & 1 Edw. 8. c. 2.